

STATE CONTROLLER'S OFFICE  
PERSONNEL/PAYROLL SERVICES DIVISION  
P. O. BOX 942850  
Sacramento, CA 94250-5878

DATE: March 17, 2004

PAYROLL LETTER #04-004  
(CSU Only)

TO: All Campuses in the Uniform State Payroll System

FROM: JOHN R. HARRIGAN, Chief  
Personnel/Payroll Services Division

RE: **PRE-TAX PARKING DEDUCTION PLAN**

The California State University is extending the Pre-tax Parking Deduction Plan to eligible faculty unit employees effective April 1, 2004. For program details refer to Technical Letter HR/Benefits 2004-05.

The State Controller's Office will automatically enroll eligible employees currently paying for parking expenses through payroll deduction into the pre-tax plan effective April 1, 2004 (March pay period) unless a CSU Pre-Tax Parking Deduction Election Authorization form (opt-out) is received.

The parking deduction up to \$195.00, the IRS monthly Federal Exclusion limit for calendar year 2004, will be tax exempt. Thus, parking deductions will be withheld from pay before federal, state, Social Security and/or Medicare taxes are calculated.

The form CD88, Notice to the State Controller of Payroll Deduction Authorization will continue to be used to start, stop and change parking deductions. Deduction Code 360 is used to identify pre-tax parking deductions and code 050 is used for post-tax deductions for employees currently not eligible or choosing not to participate in the pre-tax plan.

Please contact Sandy Westlake at (916) 324-9008 or by email at [Swestlake@sco.ca.gov](mailto:Swestlake@sco.ca.gov) if there are any questions regarding the above information.

JRH:SW:PMAB